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Attorneys for Montana Department of Revenue

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MONTANA**

IN RE: YELLOWSTONE MOUNTAIN CLUB, LLC, Debtor.	Case No. 08-61570-11
IN RE: YELLOWSTONE DEVELOPMENT, LLC, Debtor.	Case No. 08-61571-11
IN RE: BIG SKY RIDGE, LLC, Debtor.	Case No. 08-61572-11

IN RE:

**YELLOWSTONE CLUB
CONSTRUCTION, LLC,**

Debtor.

Case No. 08-61573-11

**MONTANA DEPARTMENT OF REVENUE'S PRELIMINARY OBJECTION TO
DEBTORS' MOTION FOR INTERIM AND FINAL ORDERS (I) AUTHORIZING
DEBTORS TO OBTAIN POST-PETITION FINANCING, (II) AUTHORIZING
DEBTORS TO USE CASH COLLATERAL, (III) GRANTING ADEQUATE
PROTECTION TO PRE-PETITION SECURED LENDERS, AND (IV) SCHEDULING
INTERIM AND FINAL HEARINGS**

The Montana Department of Revenue, by and through its undersigned counsel, objects to Debtors' Motion for Interim and Final Orders (I) Authorizing Debtors to Obtain Post-Petition Financing, (II) Authorizing Debtors to Use Cash Collateral, (III) Granting Adequate Protection to Pre-Petition Secured Lenders, and (IV) Scheduling Interim and Final Hearings ("Debtors' Motion"), as follows:

1. The Department objects to the entry of any cash collateral or financing order that attempts to restrict or alter the Department's rights as a priority tax creditor or a potentially secured creditor against the Debtors' estate.

Respectfully submitted this 12th day of November, 2008.

MONTANA DEPARTMENT OF REVENUE

/S/ KEITH A. JONES

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MDOR'S OBJECTION TO DEBTORS' MOTION FOR INTERIM AND FINAL ORDERS (I) AUTHORIZING DEBTORS TO OBTAIN POST-PETITION FINANCING, (II) AUTHORIZING DEBTORS TO USE CASH COLLATERAL, (III) GRANTING ADEQUATE PROTECTION TO PRE-PETITION SECURED LENDERS, AND (IV) SCHEDULING INTERIM AND FINAL HEARINGS

Original filed via ECF

Pursuant to FRBP 7005 and 9014(b) and FRCP 5(b)(2)(D) all parties noted in the Court's ECF transmission facilities have been served via ECF.

CERTIFICATE OF SERVICE

The undersigned certifies that on the 12th day of November, 2008, a copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the District of Montana, and by first-class, US Mail, postage prepaid, at Helena, Montana, upon the persons hereinafter named, at the last known places and addresses stated below, as follows:

OFFICE OF THE U.S. TRUSTEE
By ECF Notice

JAMES A. PATTEN
By ECF Notice

CHARLES W. HINGLE
By ECF Notice

MARK S. CHEHI
By ECF Notice

EVAN R. LEVY
By ECF Notice

/S/ KEITH A. JONES
Keith A. Jones